--- 1/8th Pound - Series “C” ---

The catalogue lists the 1/8th pound Series “C” strips as follows:

--- LWE - 255 x 15 mm - scanned at 67% scale ---

RP-908 - 1/8th pound LWE, *coarse roulette*, with 4 mm. blue control numbers
RP-910 - 1/8th pound LWE, *fine roulette*, with 4 mm. blue control numbers
RP-912 - 1/8th pound LWE, *imperforate*, with 4 mm. blue control numbers

RP-1197 - RP-910 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *fine roulette*
RP-1198 - RP-908 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - ***coarse roulette***
RP-1199† - RP-912 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - imperforate

RP-1603† - RP-1199 re-surcharged **4¢** plus three horizontal killer lines by BABN in 1943 - imperforate

RP-1674 - RP-910 surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget - *fine roulette*

--- 155 x 15 mm - scanned at 100% scale ---

RP-907 - 1/8th pound, *coarse roulette*, with 4 mm. blue control numbers
RP-909 - 1/8th pound, *fine roulette*, with 4 mm. blue control numbers
RP-911 - 1/8th pound, *imperforate*, with 4 mm. blue control numbers

RP-1020 - RP-911 overprinted **2/17** plus TWO SEVENTEENTHS **/ LB.** TOBACCO in December ‘39 - imperforate

RP-1064 - RP-911, surcharged **2¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget - imperforate
RP-1065 - RP-909, surcharged **2¢ / EXCISE TAX** by Imperial Tobacco for the June 1942 Budget - *fine roulette*

RP-1196 - RP-911 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - imperforate
RP-1197 - RP-909 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *fine roulette*
RP-1198†- RP-907 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - ***coarse roulette***

RP-1245 - RP-911 surcharged **4¢** ■ by Imperial Tobacco for the March 1943 Budget - imperforate
RP-1319 - RP-1196 re-surcharged 4¢ / Excise / Tax and XX / XXX by Macdonald for March 1943 - imperforate
RP-1344 - RP-1196 re-surcharged Excise / Tax / 4c |||||| by Macdonald Tobacco for the March 1943 Budget - imperf
RP-1444 - RP-911 surcharged **1-18-E / BOB** and **4c / EXCISE TAX** by Tuckett Tobacco for March 1943 - imperforate
RP-1602 - RP-1196 re-surcharged with **4¢** plus three horizontal killers by BABN for March 1943 - imperforate
RP-1604 - RP-1198 re-surcharged with **4¢** plus three horizontal killers by BABN for March 1943 - *fine roulette*
RP-1606† - RP-1198 re-surcharged with **4¢** plus three horizontal killers by BABN for March 1943 - ***coarse roulette***
RP-1671 - RP-911 surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget - imperforate
RP-1719 - RP-911 surcharged ***4c - EXCISE / TAX*** by BABN under the 1943 Budget in 1946 - imperforate
RP-1721 - RP-909 surcharged ***4c - EXCISE / TAX*** by BABN under the 1943 Budget in 1946 - *fine roulette*

The LWE strips were probably printed as one batch in 1935. Over the years, from 1935 to 1944, they were at different times, as ordered by the companies, taken for separating and control numbering. In the same time frame the shorter 155 mm strips (without the white tabs) were printed. It is next to impossible at this late date to decide which length and which method of separation fits into a particular spot in the control number sequence. Probably it is best to accept them as they appear - with the understanding that many of the short strips may have been clipped by the manufacturer, or by a philatelist, from original LWE strips.

As can be seen from the control numbering, the initial separation of the roulette strips was by *coarse roulette*, followed by the *fine roulette* strips. In general, the *imperforate* strips were used by the larger companies, where production saw more, and better, automation.

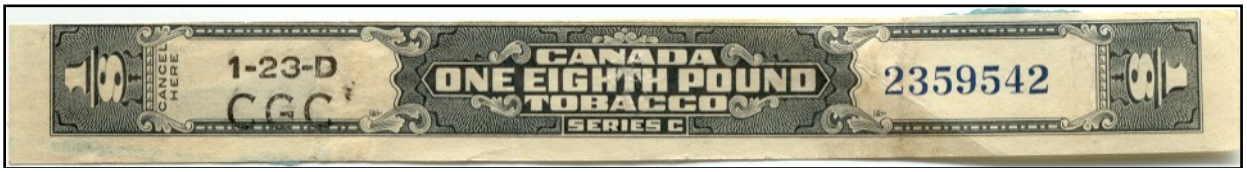
RP-908 - 1/8th pound, LWE, ***coarse roulette***, control **0410955**, roller cancelled **6-10-D** by "Imperial Tobacco", Montreal,
The end tabs have been folded over, and pasted down - the strip actually measures 7 and 5/16th inches in length

RP-908 - 1/8th pound, LWE, ***coarse roulette***, control **0468451**
Roller cancelled **10-D** by the Excise Office in Montreal - measures 10½ inches overall

0101298	RP-907	1/8th pound, coarse roulette, roller coded **4-50-E**
0108433	RP-907	1/8th pound, coarse roulette, roller coded **4-50-E**
0161923	RP-907	1/8th pound, coarse roulette, roller coded **10-50-E**
0249861	RP-907	1/8th pound, coarse roulette, roller coded **10-50-E**
0249862 ★	RP-907	1/8th pound, coarse roulette, roller coded **10-50-E** - clipped to 6½ inches
0386606	RP-907	1/8th pound, coarse roulette, roller coded **6-10-D**
0396131	**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **6-10-D**
0396365	RP-907	1/8th pound, coarse roulette, roller coded **6-10-D**
0410955 ★	**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **6-10-D**
0441641	RP-907	1/8th pound, coarse roulette, roller coded **6-10-D**
0468451	**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **10 - D**
0698152	**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **10 – D**
0884801 ★	**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **13 - I**

The first listed *dated* example of **RP-911** - the short *imperforate* strip - was used by "Imperial Tobacco", Montreal, in May 1936. The hidden letters "A-X" indicate that the die had been approved for use in 1935. In 1939 BABN reported that a plate contained 30 stamps – probably 3 x 10 impressions. It seems to me that the earlier 'long white end' strips were from a plate containing only 20 impressions.

RP-909 - 1/8th pound, *fine roulette*, control **2123527**



RP-911 - 1/8th pound, imperforate, control **2359542**,
Coded **1-23-D / CGC** by "Imperial Tobacco", Granby, in September 1936

RP-909 - 1/8th pound, *fine roulette*, control **3541238**,
Roller cancelled **13 - I** by the Vancouver Excise Office

1057202	05/36	RP-911	1/8th pound, *imperforate*, roller coded **6-10-D / BGB**
1152696		**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **27-10-D**
1519646		**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **18-10-D**
1561056		RP-909	1/8th pound, *fine roulette*, with an unreadable rose roller cancellation
2123527 ★		RP-909	1/8th pound, *fine roulette*, faintly roller coded **I - 9** - clipped to 6½ inches
2300439 ★		RP-909	1/8th pound, *fine roulette*, with an unreadable rose roller cancellation
2359542	09/36	RP-911	1/8th pound, *imperforate*, roller coded **1-23-D / CGC**
2388990	03/39	RP-909	1/8th pound, *fine roulette*, roller coded **6-10-D / CJA**
2454096		**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **18-10-D**
2594834		**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **18-10-D**
2811177	10/39	**RP-907**	1/8th pound, coarse roulette, coded **AJD**
2874051		**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **18-10-D**
2874055		**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **18-10-D**
3164253		**RP-908**	1/8th pound, coarse roulette, LWE, unreadable roller cancellation
3270325		**RP-908**	1/8th pound, coarse roulette, LWE, roller coded **18-10-D**
3541238 ★		RP-909	1/8th pound, *fine roulette*, roller coded **13 – I,** the Vancouver Excise Office
3718559		RP-909	1/8th pound, *fine roulette*, roller coded **13 – I,** the Vancouver Excise Office
3718728		RP-909	1/8th pound, *fine roulette*, roller coded **13 – I,** the Vancouver Excise Office
3719793		RP-909	1/8th pound, *fine roulette*, roller coded **13 – I,** the Vancouver Excise Office
3720153		RP-909	1/8th pound, *fine roulette*, roller coded **13 – I,** the Vancouver Excise Office
3732889		RP-909	1/8th pound, *fine roulette*, roller coded **13 – I,** the Vancouver Excise Office
3793495		RP-909	1/8th pound, *fine roulette*, roller coded **50 – E**, the Toronto Excise Office
3793499		RP-909	1/8th pound, *fine roulette*, roller coded **50 - E**, the Toronto Excise Office
3815870		RP-909	1/8th pound, *fine roulette*, roller coded **50 - E**, the Toronto Excise Office

I do not think that there is any doubt that many of the *fine roulette* and *imperforate* strips were trimmed LWE strips.

--- **RP-910** - the *fine roulette* LWE strip ---

RP-910n - 1/8th pound LWE, *fine roulette*, without control numbering - 10½ inches overall

RP-910 - 1/8th pound LWE, *fine roulette*, control **3820176**
With an unreadable rose roller cancellation - 10½ inches overall

RP-910 - 1/8th pound LWE, *fine roulette*, with control **3928162**, priced at 55¢
Red mimeograph by "Rock City Tobacco" 13D / 24 . 04 for April 1942 - 10½ inches overall

3820176★		RP-910	1/8th pound, fine roulette, LWE, an unreadable rose cancellation
3928162★	04/42	RP-910	1/8th pound, fine roulette, LWE, mimeographed 13D / 24 . 04

For general distribution, when the Budget of June 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, BABN surcharged the *fine roulette* **RP-909** strip with their dark blue three-line 3 and 2 mm. Gothic **2¢ / EXCISE / TAX** as **RP-1196**. Many of these are LWE clipped by the companies, or by philatelists.

RP-1196 - **2¢ / EXCISE / TAX** on 1/8th pound, *fine roulette*, control **4025924**
Roller cancelled **18-10-D / -51-** by "Landau & Cormack", Montreal - a LWE strip

4025924★	RP-1196	**2¢ / EXCISE / TAX** on 1/8th pound, *fine roulette*, roller coded **18-10-D / -51 -**
4045191	RP-1196	**2¢ / EXCISE / TAX** on 1/8th pound, *fine roulette*, roller coded **18-10-D / -51 -**
4125166	RP-1196	**2¢ / EXCISE / TAX** on 1/8th pound, *fine roulette*, roller coded **10 - D**
4180028	RP-1196	**2¢ / EXCISE / TAX** on 1/8th pound, *fine roulette*, roller coded **13-I**
4188878	RP-1196	**2¢ / EXCISE / TAX** on 1/8th pound, *fine roulette*, roller coded **3-13-D**

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, BABN re-surcharged the LWE *fine roulette* **RP-1196** with their 3 mm. dark blue Gothic **4¢**, plus the three 7 mm. horizontal *killer lines* as **RP-1602**. These two strips may be clipped examples of LWE strips.

RP-1602 - **4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, *fine roulette*, control **4259115**
Roller cancelled **3-13-D** by "Lemesurier Tobacco", Quebec City

4259115 ★	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, roller coded **3-13-D**
4266643	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, roller coded **3-13-D**

Since the next *fine roulette* copy is unsurcharged, and was used in April 1940 by "Royal Canadian Tobacco", the preceding strips must have originated as un-surcharged strips which were returned to BABN by "Lemesurier Tobacco" in June 1942 for surcharging, and remaining unwanted, were subsequently re-surcharged by BABN.

Returning to the April 1940 use of the *fine roulette* by "Royal Canadian Tobacco", Toronto, we find this example of **RP-909**. Judging from the subsequent strips, this may be a clipped LWE copy.

4356872	04/40	RP-909	1/8th pound, *fine roulette*, roller coded **4-50-E / A-D-0**

For general distribution under the 1943 Budget BABN surcharged the LWE *fine roulette* **RP-910** with their dark blue three-line 3 and 2 mm. Gothic **4¢ / EXCISE / TAX** as **RP-1674**.

RP-1674 - **4¢ / EXCISE / TAX** on 1/8th pound LWE, *fine roulette*, control **4361862** - the length is 10½ inches

4361862 ★	RP-1674	**4¢ / EXCISE / TAX** on 1/8th pound, fine roulette, LWE
4506087	RP-1674	**4¢ / EXCISE / TAX** on 1/8th pound, fine roulette - a clipped LWE

In mid-1946, requiring *fine roulette* 1/8th pound surcharged strips for use under the Budget of March 1943, but not having the 1/8th pound "Series of 1942" plate ready, BABN surcharged their surplus LWE Series "C" *fine roulette* **RP-909** with blue ink in their slopping ***4¢ - EXCISE / TAX*** format as **RP-1721**. Since the control numbers continue the regular 1/8th pound Series "C" sequence, these obsolete sheets were *control-numbered* but *surcharge-free* when prepared in 1946.

RP-1721 - ***4c - EXCISE / TAX*** on 1/8th pound, *fine roulette*, control **4725254**
Roller cancelled **18-10-D / - 67-** by "Landau & Cormack", Montreal - a clipped LWE

4563782	RP-1721	***4c - EXCISE / TAX*** on 1/8th pound, fine roulette
4603257	RP-1721	***4c - EXCISE / TAX*** on 1/8th pound, fine roulette
4715470	RP-1721	***4c - EXCISE / TAX*** on 1/8th pound, fine roulette
4725254 ★	RP-1721	***4c - EXCISE / TAX*** on 1/8th pound, fine roulette, rollered **18-10-D / - 67 -**
4886812	RP-1721	***4c - EXCISE / TAX*** on 1/8th pound, fine roulette
4917364	RP-1722	***4c - EXCISE / TAX*** on 1/8th pound, fine roulette, rollered **18-10-D / - 67 -**

The controls on the above slopping modern Roman ***4c - EXCISE / TAX*** surcharged *fine roulette* 1/8th pound strips precede the controls on the following copies of **RP-1674** which were the *End-of-Run* sheets from the vault. Someone must have received 'flak' for using the newer "Series of 1942" surcharge format in blue, because BABN reverted to the old surcharge format of **4¢ / EXCISE / TAX** for these final LWE strips. Perhaps someone finally found the old 1943 surcharging plate.

"Robert Prevost Tobacco", of Bellechase, P.Q., used **RP-1674** on a package of **Boisvert - # 80 Pipe Tobacco** - stamped **20c plus taxe sur le timbre**. It was probably sold in Quebec (where a 10% tobacco tax had existed since July 1940) for 25 cents. The two strips, in the box collection, are not capable of scanning. *The strip illustrated below is from an earlier control number batch*.

RP-1674 - **4¢ / EXCISE / TAX** on 1/8th pound LWE, *fine roulette*, control **4361862** - the length is 10½ inches

5047404 ★	RP-1674	**4¢ / EXCISE / TAX** on 1/8th pound LWE, fine roulette, coded **6-10-D** on the can W.D. & H.O. Wills, **THREE CASTLES TOBACCO** - priced at 75¢
5094735	RP-1674	**4¢ / EXCISE / TAX** on 1/8th pound LWE, fine roulette
5180131 ★	RP-1674	**4¢ / EXCISE / TAX** on 1/8th pound LWE, fine roulette, roller coded **8-13-D** on a paper pouch of **BOISVERT - No. 80 - PIPE TOBACCO**, Inscribed **20c plus taxe sur le timbre**

The short 155 mm *imperforate* version **RP-911** seems to appear around control number **5200000**, and the *fine roulette* LWE strips disappear about this point. For use under the March 1943 Budget, in 1946 BABN surcharged **RP-1785 -** the *fine roulette* 1/8th pound "Series of 1942" - with their slopping 4 mm. modernized Gothic ***4¢ - EXCISE / TAX*** as **RP-1746**.

The BABN dark blue surcharges for the 1942 and 1943 Budgets were undoubtedly applied to both their *fine roulette* and *imperforate* stock sheets in the *same time* period. The fact that the control numbers on the *fine roulette* are much *lower* merely indicates that the majority of these early *fine roulette* sheets had remained unused in a BABN, Ottawa, or company vault for five or six years before the wartime Budgets called for their surcharging.

--- 1/8th Pound - Series “C” - 155 x 15 mm. ---

While the preceding LWE 1/8th pound ***fine roulette*** strips had seen intermittent usage until 1946, the ***imperforate*** 1/8th pound strip **RP-911** had been in constant use since 1936. *The strip illustrated below is not in the collection.*

RP-911 - 1/8th pound, *imperforate*, control **8652850**
Coded **1-23-D / BJB** by “Imperial Tobacco”, Granby, in May 1939

6339762	06/38	RP-911	1/8th pound, imperforate, roller coded **1-23-D / CIB**
6595599	07/38	RP-911	1/8th pound, imperforate, roller coded **1-23-D / AIC**
8077770	02/39	RP-911	1/8th pound, imperforate, roller coded **1-23-D / BJA**
8652850	05/39	RP-911	1/8th pound, imperforate, roller coded **1-23-D / BJB**

The following strips were used under the Budget of September 12th 1939. The company coding had switched from **1-23-D** to**1-23D**

A0250303	11/39	RP-911	1/8th pound, imperforate, roller coded **1-23D / BJD**
A0519895	03/40	RP-911	1/8th pound, imperforate, roller coded **1-23D / CKA**
A0815044	05/40	RP-911	1/8th pound, imperforate, roller coded **1-23D / BKB**
A0815046	05/40	RP-911	1/8th pound, imperforate, roller coded **1-23D / BKB**
A1005370	05/40	RP-911	1/8th pound, imperforate, roller coded **1-23D / BKB**
A1161250	05/40	RP-911	1/8th pound, imperforate, roller coded **4-50-E / A-E-0**

When the wartime Budget of September 12th 1939 increased the excise duty on manufactured tobacco from 20¢ to 25¢ per pound, the companies reduced their 1/8th pound package to 2/17th pound.

As a temporary measure BABN overprinted *control-free* stock sheets of the imperforate **RP-911** in dark blue ink with a central 7½ mm. Roman **2/17**, a 2½ mm. Gothic **2/17** fraction at the left side, plus a 2 and 2½ mm. two-line Gothic inscription TWO SEVENTEENTHS **/ LB.** TOBACCO in the control panel, and six vertical *killers* |||||| at the ends, as the provisional **RP-1020**.

RP-1020 - **2/17** on 1/8th pound, imperforate, without control numbering
Roller cancelled **1-23D / BKD** by “Imperial Tobacco”, Granby, in November 1939

RP-1020 - **2/17** on 1/8th pound, imperforate, without control numbering
Mimeographed 6 . . 13D by “Rock City Tobacco”, Quebec City

No controls	11/39	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / BJD**
No controls	11/39	RP-1020	**2/17** on 1/8th pound, imperforate, mimeographed **4-50-E / V-K-9**
No controls	12/39	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / CJD**
No controls	04/40	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / AKB**

When the Budget of June 24th 1940 further increased the excise duty to 35¢ per pound there was no effect on the production of the 2/17th pound package at Granby, and the presumption must be that they switched the pouch to Quebec sales, where a 10% tobacco tax had been enacted effective July 1st 1940.

No controls	07/40	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / AKC**
No controls	09/40	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / CKC**
No controls★	11/40	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / BKD**
No controls★	12/40	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / CKD**
No controls	03/41	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / CLA**
No controls	04/41	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / ALB**
No controls	06/41	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / CLB**
No controls	07/41	RP-1020	**2/17** on 1/8th pound, imperforate, roller coded **1-23D / ALC**

It doesn't seem that the BABN vault had many 1/8th pound sheets in stock in September 1939, as only the preceding *control-free overprint* was prepared, and a parallel **2/17** on 1/8th pound overprint was not prepared on *control-numbered* stock, as part of the overprinted series **RP-1000 / RP-1013**. There was only intermittent use of the 1/8th pound strip between 1940 and 1943.

It stands to reason, that BABN would have to account to "Customs and Excise" Ottawa, for all of the sheets printed in any denomination. They could not just print a denomination and sell to manufacturers without "Ottawa" keeping track. Even though the preceding 2/17th pound overprinted sheets were *control-free*, a count had to be kept, and the total of these *control-free* sheets was added at the beginning of the 2/17th pound control sequence.

Under the Budget of March 3rd 1943, "Tuckett Tobacco", Hamilton**,** surcharged sheets of the *imperforate* **RP-911** in light blue ink with a 6 mm. Roman **4c** above the tall E's Gothic inscription **EXCISE TAX** in a *one-time* surcharge, with a light blue **1-18-E / BOB**, as the company provisional **RP-1444**. The base 1/8th pound strip had probably been returned to BABN by a smaller manufacturer (or came from the "Tuckett" vault) since the surcharging occurred in May 1943, and the succeeding copies of **RP-911** were used by "Macdonald Tobacco" prior to the June 1942 Budget.

The surcharging had been supervised by the "Customs & Excise" Area Collector who received the added *excise tax* and thus the cancellation has been date coded, and the tobacco was added *excise tax paid* when the product was delivered for consumption. *The illustrated strip is taken from a later batch with higher control numbering.*

RP-1444 - **1-18-E / BOB** and **4c / EXCISE TAX** on 1/8th pound, imperforate, control **A2594061**
A *one-time* cancellation / surcharge by "Tuckett Tobacco", Hamilton, in May 1943

A1237366	05/43	RP-1444	**1-18-E / BOB** and **4c / EXCISE TAX** on 1/8th pound, imperforate

The accounting procedure had changed in 1943, and excise stamps were no longer purchased *up-front* by the company. Excise was now rendered by a deferred monthly payment based upon the company's production figures for the past month. Thus, tax stamps were supplied to the company by Ottawa on demand, and there was less incentive to make company re-surcharges, except to keep production running, or as a service to Ottawa.

Use of **RP-911** by “Macdonald Tobacco”, Montreal, had occurred prior to the tabling of the June 1942 Budget:

RP-911 - 1/8th pound, imperforate, control **A1388517**
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal

A1388517★	RP-911	1/8th pound, imperforate, roller coded **1-10-D**
A1392408	RP-911	1/8th pound, imperforate, roller coded **1-10-D**
A1405115	RP-911	1/8th pound, imperforate, roller coded **1-10-D**
A1405385★	RP-911	1/8th pound, imperforate, roller coded **1-10-D**
A1803795	RP-911	1/8th pound, imperforate, roller coded **1-10-D**
A1805414	RP-911	1/8th pound, imperforate, roller coded **1-10-D**

Under the Budget of March 3rd 1943, “Tuckett Tobacco” surcharged additional sheets of the imperforate **RP-911** with a 6 mm. Roman **4c** over the tall E’s Gothic **EXCISE TAX** in a *one-time* surcharge using a light blue **1-18-E / BOB** as **RP-1444**. It seems that the base 1/8th pound imperforate strips **RP-911** were coming from the “Tuckett” vault.

RP-1444 - **1-18-E / BOB** and **4c / EXCISE TAX** on 1/8th pound, imperforate, control **A2594061**
A *one-time* cancellation / surcharge by “Tuckett Tobacco”, Hamilton, in May 1943

A2594061★	05/43	RP-1444	**4c / EXCISE TAX** on 1/8th pound, imperforate, coded **1-18-E / BOB**

“Imperial Tobacco”, Granby, had used the following *imperforate* copy of **RP-911** in June 1942 before the Budget imposed the wartime excise tax.

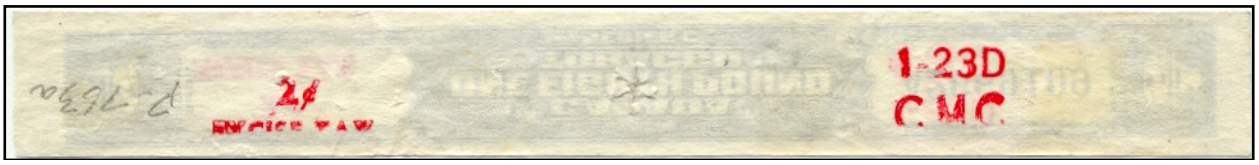
RP-911 - 1/8th pound, imperforate, control **A2633965**
Roller cancelled **1-23D / CMB** by “Imperial Tobacco”, Granby, in June 1942

A2633965	06/42	RP-911	1/8th pound, imperforate, roller coded **1-23D / CMB**

For the June 1942 Budget “Imperial Tobacco”, Granby, overprinted *on-hand* sheets of the imperforate **RP-911** in red ink with a two line 4 and 3 mm. Gothic surcharge **2¢ / EXCISE TAX** as **RP-1064**.

The initial surcharge was made using sheets in stock when the Budget was tabled, and thus these strips *were not* date coded, and the tobacco was added *excise tax payable* when delivered for consumption.

The following strips of **RP-911** had been obtained under the Budget from Ottawa with the increase in excise tax. The Area Collector had overseen their surcharging, and thus the cancellations were date coded, and the tobacco was added *excise tax paid* when the product was delivered for consumption.



RP-1064a - 2¢ / EXCISE TAX on 1/8th pound, imperforate, control **A2669109**
A *one-time* surcharge on both sides by “Imperial Tobacco”, Granby, in September 1942
This was done deliberately, as an aid to pasting-up sheets into rolls

RP-1064 - 2¢ / EXCISE TAX on 1/8th pound, imperforate, control **A2680371**
One-time coded **1-23D / CMD** by “Imperial Tobacco”, Granby, in December 1942

Basically this was a lot of book-keeping (***credit / debit***) that was eliminated by the Budget of March 1943, when the company only paid taxes on the previous month’s production by the end of the following month.

A2645073	06/42	RP-1064	**2¢ / EXCISE TAX** on 1/8th pound, imperforate
A2647272	06/42	RP-1064	**2¢ / EXCISE TAX** on 1/8th pound, imperforate
A2647273	06/42	RP-1064	**2¢ / EXCISE TAX** on 1/8th pound, imperforate
A2669022	06/42	RP-1064	**2¢ / EXCISE TAX** on 1/8th pound, imperforate, roller coded **1-23D / CMC**
A2669109★	09/42	RP-1064a	**2¢ / EXCISE TAX** on 1/8th pound, imperforate, roller coded **1-23D / CMC**
A2669142	09/42	RP-1064	**2¢ / EXCISE TAX** on 1/8th pound, imperforate, roller coded **1-23D / CMC**
A2680371★	12/42	RP-1064	**2¢ / EXCISE TAX** on 1/8th pound, imperforate, roller coded **1-23D / CMD**

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, “Imperial Tobacco”, Granby, surcharged sheets of **RP-911**, which were still in pre-1942 Imperial stock, with their 3 mm. deep blue Gothic **4¢** plus ■ the *killer* in a *one-time* surcharge / cancellation as **RP-1245**. The strips had not been previously surcharged, therefore the *killer* cancelled nothing.

RP-1245 - **4¢** ■ on 1/8th pounds, imperforate, control **A2712065** - a *one-time* surcharge / cancellation
Coded **1-23D / COB** by “Imperial Tobacco”, Granby, in June 1943

A2712011	06/43	RP-1245	**4¢** ■ on 1/8th pound, imperforate, coded **1-23D / COB**
A2712065★	06/43	RP-1245	**4¢** ■ on 1/8th pound, imperforate, coded **1-23D / COB**

Legislation subsequent to the March 1943 Budget changed the method of paying the excise tax. The strips were now supplied payment deferred, on-demand, to the company, and there was little incentive for a company to produce overprints and surcharges. The companies simply returned unwanted material to Ottawa, which they trans-shipped to BABN for further processing. Thus there are few 1943 company re-surcharges, and those extant were generally made *on-the-spot* to keep production moving, or as a *clean-out* service to Ottawa.

Prior to the tabling of the June 1942 Budget “Macdonald Tobacco” had already used the following strips of **RP-911**.

RP-911 - 1/8th pound, imperforate, control **A3383723**
Roller cancelled **1-10-D** by “Macdonald Tobacco”, Montreal

A2742700	RP-911	1/8th pound, imperforate, roller coded **1-10-D**
A3383723	RP-911	1/8th pound, imperforate, roller coded **1-10-D**

For general distribution under the June 1942 Budget when the “Special War Measures Act” imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco, BABN surcharged the imperforate **RP-911** with their three-line 3 and 2 mm. Gothic **2¢ / EXCISE / TAX** as **RP-1196**.

RP-1196 - **2¢ / EXCISE / TAX** on 1/8th pound, imperforate, control **A4466212**
Mimeographed **1-10-D-2-43** by “Macdonald Tobacco”, Montreal, in February 1943

A4067140		RP-1196	**2¢ / EXCISE / TAX** on 1/8th pound, imperforate, roller coded **1-10-D**
A4098703★	11/42	RP-1196	**2¢ / EXCISE / TAX** on 1/8th pound, imperforate, mimeo **1-10-D-11-42**
A4466212★	02/43	RP-1196	**2¢ / EXCISE / TAX** on 1/8th pound, imperforate, mimeo **1-10-D-2-43**

Using *on-hand* sheets, for the Budget of March 1943, “Macdonald Tobacco” re-surcharged **RP-1196** with a three-line violet mimeograph using a closed figure 4¢ / Excise / Tax and a XX / XXX stacked *killer*, as **RP-1319**.

RP-1319 - 4¢ / Excise / Tax and XX / XXX over **2¢ / EXCISE / TAX** on 1/8th pound, imperforate, control **A4575016**
The initial mimeographed violet re-surcharge by “Macdonald Tobacco”, Montreal, for the March 1943 Budget

A4575016★	03/43	RP-1319	4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/8th pound, imperforate
A4575414★	03/43	RP-1319	4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/8th pound, imperforate

The Area Collector controlled the distribution of strips, but the revised legislation of 1943 was not yet in effect, so the company had paid a 2 cent debit when the strips were received under the June 1942 Budget, and was assessed a further 2 cents when the re-surcharged strips were used in production under the Budget of March 1943.

Apparently, using sheets of **RP-1196** obtained under the 1943 Budget, this second “Macdonald Tobacco” re-surcharge was made for the Budget of March 1943. Depending on the starting point of the stencil on the sheet, the **RP-1344** re-surcharge will read as Excise / Tax / 4c ||||||, or possibly as 4c / Excise / Tax |||||| , or even as Tax / 4c / Excise ||||||. The re-surcharge also occurs doubled as **RP-1344a**.

Since *the revised legislation of 1943 was now in effect*, the strips of **RP-1196** had been supplied *payment deferred*, on-demand, to the company, and the company paid the full 4 cent debit for the production use of the strips.

RP-1344a - Excise / Tax / 4c |||||| doubled over **2¢ / EXCISE / TAX** on 1/8th pound, imperforate, control **A4634955**
A typewritten *mimeographed* doubled re-surcharge by “Macdonald Tobacco”, for the March 1943 Budget

RP-1344 - Excise / Tax / 4c |||||| over **2¢ / EXCISE / TAX** on 1/8th pound, imperforate, control **A4654202**
A typewritten *mimeographed* re-surcharge by “Macdonald Tobacco”, Montreal for the March 1943 Budget

A4634955★	RP-1344a	Excise / Tax / 4c |||||| over **2¢ / EXCISE / TAX** on 1/8th pound, imperforate
A4654202★	RP-1344	Excise / Tax / 4c |||||| over **2¢ / EXCISE / TAX** on 1/8th pound, imperforate

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When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, BABN re-surcharged their vault stock of **RP-1196** with their dark blue 3 mm. Gothic **4¢**, plus the three 7 mm. horizontal *killer lines*, as **RP-1602**.

RP-1602 - 4¢ over **2¢ / EXCISE / TAX** on 1/8th pound, imperforate, control **A5668019**
Roller coded **1-10-D** by "Macdonald Tobacco", Montreal in September 1943

A4691386		RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, roller coded **1-10-D**
A4696232		RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, roller coded **1-10-D**
A4697012		RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, roller coded **1-10-D**
A4719735	03/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, mimeographed **1-10-D-3-43**
A4810758	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-23D / COC**
A4813936	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-23D / COC**
A4937669	05/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, mimeographed **1-10-D-5-43**
A4939950	05/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, mimeographed **1-10-D-5-43**
A5042739	05/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, mimeographed **1-10-D-5-43**
A5042889	05/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, mimeographed **1-10-D-5-43**
A5051501	05/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, mimeographed **1-10-D-5-43**
A5302234	07/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, mimeographed **1-10-D-7-43**
A5500897	08/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOC**
A5500897	08/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOC**
A5503171	08/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOC**
A5505153	08/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOC**
A5505363	08/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOC**
A5510229	08/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOC**
A5515835	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COC**
A5514845	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COC**
A5514875	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COC**
A5515355	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COC**
A5515775	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COC**
A5518746	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COC**
A5522305	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COC**
A5524071	09/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COC**
A5528958	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5528992	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5529245	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5529889	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5530324	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5537006	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5537456	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5541028	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5541989	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5542478	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5542498	10/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / AOD**
A5547204	11/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOD**
A5548074	11/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOD**
A5550837	11/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOD**
A5551098	11/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOD**
A5551359	11/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOD**
A5554148	11/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOD**
A5555768	11/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOD**
A5555856	11/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / BOD**
A5557181	12/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5555327	12/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5565313	12/43	RP-1602	**4¢** over **2¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**

A5566427	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5567177	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5572436	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5572526	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5572546	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5573566	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5573775	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5575536	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5668019★		RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, roller coded **1-10-D**
A5748291	09/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, mimeographed **1-10-D-9-43**
A5831787	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5832181	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5833166	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5834115	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5835345	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5838474	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5835297	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5835387	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5835554	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5838881	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5839462	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5841327	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5842449	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5849034	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5842538	12/43	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / COD**
A5859081	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5859082	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5859082	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5859231	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5860582	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5862389	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5863080	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5863809	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5866623	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5872439	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5877112	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5877243	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5879127	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**
A5882688	01/44	RP-1602	**4¢ / EXCISE / TAX** on 1/8th pound, coded **1-18-E / APA**

For general distribution under the 1943 Budget, BABN next surcharged **RP-911** with their three-line dark blue 3 and 2 mm. Gothic **4¢ / EXCISE / TAX** as **RP-1671**.

RP-1671 - 4¢ / EXCISE / TAX on 1/8th pound, imperforate, control **A6597661**
Mimeographed **1-10-D-2-44** by "Macdonald Tobacco", Montreal, in February 1944

A6451953	02/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / BPA**
A6453443	02/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / BPA**
A6459773	02/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / BPA**
A6483078	04/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / APB**
A6488805	04/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / APB**
A6490914	04/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / APB**
A6492394	04/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / APB**
A6502986	06/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / CPB**
A6503820	06/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / CPB**

A6504623	07/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / APC**
A6597661★	02/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, mimeographed **1-10-D-2-44**
A6705188	07/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / APC**
A6710875	08/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / BPC**
A6710932	08/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / BPC**
A6715224	08/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / BPC**
A6718362	08/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / BPC**
A6723747	08/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / BPC**
A6724737	08/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / BPC**
A6740035	09/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / CPC**
A6746406	09/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / CPC**
A6754463	10/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / APD**
A6755003	10/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, coded **1-18-E / APD**

I had originally listed the following strip as *fine roulette* LWE It may be a LWE, but the control numbers say *imperforate*. It is clipped off-centre to the standard length, and has been separated by a dull knife.

RP-1671 - 4¢ / EXCISE / TAX on 1/8th pound, imperforate, control **A6802202**
Mimeographed **1-10-D-2-44** by "Macdonald Tobacco", Montreal, in February 1944

A6802202★	02/44	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, imperforate, mimeographed **1-10-D-2-44**

In 1946, BABN surcharged the **"Series of 1942"** *fine roulette* 1/8th pound strip **RP-1786** with their slopping 4 mm. modernized Gothic ***4¢ - EXCISE / TAX*** as **RP-1746**.

Prior to this, in mid-1946, requiring 1/8th pound strips, but not having the "Series of 1942" plate prepared, BABN surcharged sheets of the Series "C" *imperforate* **RP-911** with ***4¢ - EXCISE / TAX*** as **RP-1719**. Since the control numbers continue the regular 1/8th pound Series "C" sequence, these now obsolete sheets must have been already *control-numbered* when taken from the vault at BABN.

RP-1719 - *4c - EXCISE / TAX* on 1/8th pound, imperforate, control **A7191068**, with an unreadable rose roller cancellation

A7191068★		RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate
A7405765		RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate
A7490014	05/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / BPB**
A7490329	05/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / BPB**
A7492046	05/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / BPB**
A7496990	05/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / BPB**
A7497096	05/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / BPB**
A7498057	05/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / BPB**
A7505880	05/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / BPB**
A7517222	06/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPB**
A7531948	06/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPB**
A7530962	06/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPB**
A7532224	06/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPB**
A7534864	06/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPB**

A7535516	06/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPB**
A7535581	06/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPB**
A7535756	06/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPB**
A7535793	06/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPB**
A7535880	09/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPC**
A7536362	09/44	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CPC**
A8001047	01/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASA**
A8002487	01/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASA**
A8002547	01/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASA**
A8003879	01/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASA**
A8004212	01/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASA**
A8005034	01/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASA**
A8005592	01/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASA**
A8006087	01/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASA**
A8008019	01/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASA**
A8032782	02/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / BSA**
A8037988	02/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / BSA**
A8067210	03/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / CSA**
A8396065		RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, cancelled **Reynolds / 101**
A8760208	10/45	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **1-18-E / ASD**
B0421653	05/46	RP-1719	***4c - EXCISE / TAX*** on 1/8th pound, imperforate, roller coded **7-13D / BTB**

Late in 1946 BABN surcharged **RP-911** with their old three-line dark blue 3 and 2 mm. Gothic **4¢ / EXCISE / TAX** as **RP-1671**. Had there been flak about the use of the slopping 1942 format on the previous surcharge? Or had someone re-located an old batch of unnumbered strips?

RP-1671 - 4¢ / EXCISE / TAX on 1/8th pound, imperforate, control **B1618537**
Cancelled **7-13-D / ATD** by "B. Houde & Grothe", Granby, in October 1946

B1132063	08/46	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, cancelled **7-13D / BTC**
B1618537★	10/46	RP-1671	**4¢ / EXCISE / TAX** on 1/8th pound, cancelled **7-13D / ATD**

--- This apparently was the end of the control sequence on the 1/8th pound Series "C" strip ---

The control numbers on the 1/8th pound strip have run through the introductory and lettered alphabetic sequences from **0000001** to **A9999999**, and have continued to **B1618537** - so at this point the 1/8th total is 21,618,537 strips.

Note: the introductory numbers, and each subsequent alphabetic letter sequence, cover 10,000,000 strips

The BABN dark blue surcharges for the 1942 and 1943 Budgets were undoubtedly applied to both their *fine roulette* and *imperforate* stock sheets in the *same time* period. The fact that the control numbers on the fine roulette are much *lower*, merely indicates that the majority of these early *fine roulette* sheets had remained unused in a BABN, Ottawa, or company vault for five or six years before the wartime Budgets called for their surcharging.

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